



MIAMI BEACH

OFFICE OF THE CITY MANAGER

NO. LTC # **224-2012**

LETTER TO COMMISSION

2012 AUG 30 PM 2:01
CITY CLERK'S OFFICE

RECEIVED

TO: Mayor Matti Herrera Bower and Members of the City Commission

FROM: Kathie G. Brooks, Interim City Manager

DATE: August 28, 2012

SUBJECT: EXPLANATION FOR ANY INCREASES IN FY 2012/13 GENERAL FUND
INDIVIDUAL DEPARTMENT BUDGETS IN EXCESS OF 2 PERCENT MORE
THAN THE FY 2011/12 BUDGET

The purpose of this LTC is to provide information on General Fund Current Service Level (CSL) department budget increases for FY 2012/13. In prior years the threshold was a 2% increase and for this analysis the same amount has been used. The comparison between FY 2012/13 CSL and the FY 2011/12 adopted budget is net of increases from pension reallocations and internal service increases.

Background

At the time of the July 25th Finance and Citywide Projects Committee Meeting (FCWPC), the City's General Fund CSL budget was estimated at \$253.8 million, an increase of \$9.5 million of which \$6.1 million was an increase in pension costs and \$3.2 million was the increase in internal service costs. Net of increases in pension and internal services, the increase was \$2.2 million or less than 1%.

Analysis

Attachment A shows the latest estimate of CSL budgets for each general fund department prior to the adjustments for changes in pension contributions, internal service fund departments charge back allocations and transfers.

As explained in the proposed operating millage agenda item presented to the Commission on July 18, 2012, a significant component of the increase for all departments is due to previously bargained salary adjustments for employees, including the impact of step increases for employees in the Fraternal Order of Police (FOP) and International Association of Fire Fighters (IAFF) bargaining units; a maximum of 2 percent performance-based merit increase for employees in the Government Supervisor's Association (GSA) bargaining unit; and a maximum of 2 percent performance-based merit increase for employees in the American Federation of State, County and Municipal Employees bargaining unit (AFSCME) as of May, 2012. The CSL budget also assumes a 2 percent performance-based merit increase for unclassified and other employees consistent with past practice of treating all employees equally. However, the CSL budget assumes no merit increases for the Communications Workers of America (CWA) bargaining unit based on the status quo for the existing contract. Further, the salary projections also include the full year's impact of the cost of living adjustment (COLA), implemented in April 2012 for all salary groups.

Health insurance costs also are projected to increase across virtually all departments, but most particularly Police and Fire, based on an estimated 10 percent increase over the current Fiscal Year, as well as the expiration of the FOP and IAFF additional 5 percent

Explanation for any increases in FY 2012/13 General Fund Individual Department Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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contribution to City health insurance costs. This additional 5 percent contribution by FOP and IAFF members was for an 18 month period which expired in February, 2012 and January, 2012, respectively.

As shown in Attachment A, Office of the Mayor and Commission, City Manager's Office, Procurement, Real Estate Housing and Community Development, Planning, Code Compliance, and Tourism and Cultural Development have FY 2012/13 CSL budgets equal to or more than two percent in excess of FY 2011/12 adopted budgets, prior to adjustments for changes in pension contributions to the City's pension plans, internal service fund departments charge back allocations and transfers. The explanation of the increases for these departments is provided in the respective tables on the following pages. Variances for Police and Fire are also provided, although less than 2%, as they are greater than \$300,000.

NOTE: Salaries and Benefits presented in the departmental tables shown below include the impact of 5 percent step increases for eligible FOP and IAFF employees; a maximum of 2 percent performance-based merit increase for eligible employees in the GSA and AFSCME bargaining unit and for unclassified and other, as well as health insurance costs increases as noted above.

1. Mayor and Commission

| | | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations | | Variance Over/(Under) |
|--|--------------|---|-----------|--------------------------|
| Adopted Budget FY 2011/12 | | FY 2012/13 | | |
| Expenditures | \$ 1,583,448 | \$ | 1,620,000 | \$ 36,552 2.3% |
| <u>Components</u> | | | | |
| Salaries- increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 | | | | \$ 17,684 |
| Heath insurance - increase due to projected 10% increase and plan changes for several individuals. | | | | 18,211 |
| Other Personnel Costs - Medicare | | | | 266 |
| Other Operating Expenditures | | | | 391 |
| | | Net | \$ | 36,552 |

Explanation for any increases in FY 2012/13 General Fund Individual Department
Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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2. City Manager

| | CSL Budget Prior to Pension and Internal Service Fund | | |
|--|---|----------------------|---------------------|
| | Adopted Budget | Increase Allocations | Variance |
| | <u>FY 2011/12</u> | <u>FY 2012/13</u> | <u>Over/(Under)</u> |
| Expenditures | \$ 2,335,776 | \$ 2,387,000 | \$ 51,224 |
| | | | 2.2% |
| <u>Components</u> | | | |
| Salaries- increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 | | | \$ 37,583 |
| Health Insurance - increase due to projected 10% increase | | | 12,304 |
| Other Personnel Costs - Medicare | | | 674 |
| Other Operating Expenditures | | | 663 |
| | | Net | \$ 51,224 |

Explanation for any increases in FY 2012/13 General Fund Individual Department Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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3. Procurement

| | Adopted Budget FY 2011/12 | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations FY 2012/13 | Variance Over/(Under) |
|--|------------------------------|---|--------------------------|
| Expenditures | \$ 962,664 | \$ 1,022,000 | \$ 59,336 6.2% |
| <u>Components</u> | | | |
| Salaries- increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 | | | \$ 44,492 |
| Health Insurance - increase due to projected 10% increase | | | \$ 18,814 |
| Other Personnel Costs - decrease for 401K contribution for employee which was still on the plan and is no longer with City offset by increases in Medicare and FICA consistent with salary increases | | | \$ (8,269) |
| Telephone - for increase in conference calls with vendors | | | \$ 1,763 |
| Rent & Building Equipment - for decrease of copier contract | | | \$ (939) |
| Dues & Memberships and Travel -increase for required certifications and training for additional employees pursuing certification | | | \$ 3,475 |
| Net | | | \$ 59,336 |

Explanation for any increases in FY 2012/13 General Fund Individual Department
Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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4. Real Estate, Housing and Community Development

| | Adopted Budget FY 2011/12 | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations FY 2012/13 | Variance Over/(Under) |
|--|------------------------------|---|--------------------------|
| Expenditures | \$ 2,171,769 | \$ 2,374,000 | \$ 202,231 9.3% |
| <u>Components</u> | | | |
| Salaries - increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 and due to decrease in available grant funding | | | \$ 181,228 |
| Health Insurance - increase due to projected 10% increase offset by an adjustment due to decrease in salary grant funding. | | | 11,777 |
| Other Personnel Costs - Medicare and OPEB contribution increases, increase in allowances due to decrease in grant funding for salaries. | | | 93 |
| Other Contractual Services - Salvation Army Contracted Emergency Shelter cost increase. | | | 20,436 |
| Operating Expenditures | | | (11,303) |
| | | Net | \$ 202,231 |

Explanation for any increases in FY 2012/13 General Fund Individual Department
Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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5. **Planning**

| | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations | | | Variance |
|---|---|--------------|----|--------------|
| | Adopted Budget FY 2011/12 | FY 2012/13 | | Over/(Under) |
| Expenditures | \$ 3,187,333 | \$ 3,366,000 | \$ | 178,667 |
| | | | | 5.6% |
| <u>Components</u> | | | | |
| Salaries - increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012, and includes salary for Planning Director frozen in FY 2011/12 | | | \$ | 187,546 |
| Health Insurance - increase due to projected 10% increase | | | \$ | 25,153 |
| Other Personnel Costs | | | \$ | (8,567) |
| Temporary Labor - decrease as result of completed digital archiving of records until project is complete | | | | (18,000) |
| Other Operating Expenditures | | | | (7,465) |
| | | Net | \$ | 178,667 |

Explanation for any increases in FY 2012/13 General Fund Individual Department Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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6. Tourism and Cultural Development

| | Adopted Budget* | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations | Variance |
|---|-------------------|---|---------------------|
| | <u>FY 2011/12</u> | <u>FY 2012/13</u> | <u>Over/(Under)</u> |
| Expenditures | \$ 2,426,925 | \$ 2,511,000 | \$ 84,075 3.5% |
| <u>Components</u> | | | |
| Salaries - increase due to 2% merit plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012, and includes salary for Planning Director frozen in FY 2011/12 | | | 51,249 |
| Health Insurance - increase due to projected 10% increase | | | 2,837 |
| Other Personnel cost - increases allowances, social security Medicare, consistent with increases in salaries | | | 13,888 |
| Other Operating - includes decrease for copier contract and increases in travel and Colony Theater operating expenses | | | 18,840 |
| Professional Services - increase results from moving Bass Museum expenses, previously budgeted in salaries and operating to Professional Services consistent with Management Contract | | | 490,658 |
| All Other - Decreases due to moving Bass Museum expenses to Professional Services resulting in a net decrease of \$2,739 in the Bass Museum | | | (493,397) |
| | | Net | \$ 84,075 |

Explanation for any increases in FY 2012/13 General Fund Individual Department
Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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7. Code Compliance

| | Adopted Budget FY 2011/12 | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations FY 2012/13 | Variance Over/(Under) |
|--|------------------------------|---|--------------------------|
| Expenditures | \$ 4,355,491 | \$ 4,454,000 | \$ 98,509 2.3% |
| <u>Components</u> | | | |
| Salaries - increase of 2% merits plus 3% Cost of Living adjustment during FY 2011/12 as of pay period ending April 22, 2012 including increased use of part-timers to reduce overtime. | | | \$ 53,639 |
| Overtime - increase of overtime to offset vacancies in department | | | 50,193 |
| Health Insurance- decrease as result of change of plan by employees offset by increase due to projected 10% increase | | | (12,408) |
| Other Personnel Costs - allowances, work above class, social security, FICA | | | 8,586 |
| Uniforms | | | 2,712 |
| Other Operating Expenditures | | | (4,213) |
| | | Net | \$ 98,509 |

Explanation for any increases in FY 2012/13 General Fund Individual Department
Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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8. Police

| | | CSL Budget Prior to Pension and Internal Service Fund Increase | |
|--|------------------------------|--|--------------------------|
| | Adopted Budget FY 2011/12 | Allocations FY 2012/13 | Variance Over/(Under) |
| Expenditures | \$ 91,992,541 | \$ 93,088,000 | \$ 1,095,459 1.2% |
| <u>Components</u> | | | |
| Salaries - increase due to 2% merit or 5% step on anniversary (except for CWA employees), plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 | | | 229,947.00 |
| Health Insurance- increase due to projected 10% increase | | | 253,867.00 |
| Health Insurance-increase due the expiration in February, 2012 of the 5% contribution to offset City costs | | | 712,298.00 |
| Other Personnel Costs - shift differential, uniforms, holiday pay | | | (128,481.00) |
| Other Operating Expenses | | | (28,452.00) |
| Capital Expenses- Mainly replacement firearms, veripic photo storage & retrieval system due to expanding database & citation mag strip readers to replace hand held units at end of life | | | 56,280.00 |
| | Net | | \$ 1,095,459 |

Explanation for any increases in FY 2012/13 General Fund Individual Department Budgets in Excess of 2 Percent more than the FY 2011/12 Adopted Budget

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9. Fire

| | Adopted Budget FY 2011/12 | CSL Budget Prior to Pension and Internal Service Fund Increase Allocations FY 2012/13 | Variance Over/(Under) |
|---|------------------------------|---|--------------------------|
| Expenditures | \$ 58,942,391 | \$ 59,866,000 | \$ 923,609 1.6% |
| <u>Components</u> | | | |
| Salaries - increase due to 2% merit or 5% step on anniversary (except for CWA employees) , plus 3% Cost of Living adjustment during FY2011/12 as of pay period ending April 22, 2012 | | | \$ 548,223 |
| Overtime - Increase based on a trend analysis using actual data from FY11 and the first 6 months of FY12, but less than prior years. | | | 267,466 |
| Uniforms - Purchase of radio holsters, new uniforms and uniform brass due to staff turnover. | | | 45,564 |
| Allowances - Increase principally due to recertification pay for Fire Suppression division, which is paid every other year. | | | 53,242 |
| Health Insurance - less than projected 10% increase due to FY 2011/12 actuals lower than budget. | | | 1,845 |
| Health Insurance - increase due to the expiration in January, 2012 of 5% contribution to offset City costs | | | 323,161 |
| Holiday Pay - Reduction from prior years due to contract change | | | (114,124) |
| Professional Services - Promotional testing for Captains and Lieutenants eliminated given promotions that occurred due to reorganization and decreased new equipment needs at EOC. | | | (97,423) |
| Rent Building & Equipment - Decrease due to move to completed fire station. | | | (76,212) |
| Other Operating Expenses | | | 2,154 |
| Capital - purchase of one additional LP-15 monitor defibrillator for use as a Fire Rescue reserve unit and for the frequent large scale events requiring additional EMS units to be placed in service moved from 12/13 to 2011/12 FY. | | | (30,287) |
| | | Net | \$ 923,609 |

CONCLUSION

As can be seen from the department variance details presented here, and as explained in the proposed operating millage agenda item presented to the Commission on July 18, 2012, the most significant increases in the FY 2012/13 CSL budget, other than pension and internal service charges, are due to the following:

- Previously bargained salary adjustments for employees, including the impact of step increases for employees in the Fraternal Order of Police (FOP) and International Association of Fire Fighters (IAFF) bargaining units; a maximum of 2 percent performance-based merit increase for employees in the Government Supervisor's Association (GSA) bargaining unit; and a maximum of 2 percent performance-based merit increase for employees in the American Federation of State, County and Municipal Employees bargaining unit (AFSCME) as of May, 2012. The CSL budget also assumes a 2 percent performance-based merit increase for unclassified and other employees consistent with past practice of treating all employees equally. However, the CSL budget assumes no merit increases for the Communications Workers of America (CWA) bargaining unit based on the status quo for the existing contract. Further, the salary projections also include the full year's impact of the cost of living adjustment (COLA), implemented in April 2012 for all salary groups.
- Health insurance costs based on an estimated 10 percent increase over the current Fiscal Year, as well as the expiration of the FOP and IAFF additional 5 percent contribution to City health insurance costs which was for an 18 month period, and which expired in February, 2012 and January, 2012, respectively. The 2 percent contribution from command staff remains in effect.

It should be noted that in some departments, operating expenses are going down as a result of continued efforts by administration to reduce cost.

Attachment

ATTACHMENT A - FY 2012/13 BUDGET - PRIOR YEAR REDUCTIONS, PRELIMINARY CSL

| PRELIMINARY CSL INCLUDES | | | | | | | | | | | | | | | | | |
|--|--|------|--------|-------|-------------------------------------|------|---------------------------|--|-----------|-------|------------------------|------------------------------------|--|-------------------------------------|--------------|----------------|--------------|
| 10% Increase in Health Insurance | | | | | | | | | | | | | | | | | |
| Does not include increases to living wage | | | | | | | | | | | | | | | | | |
| | 5-Year Prior Reductions For FY 2010/11 PLAN B*) | | | | (Adjusted) | | PROPOSED FY 2012/13 CSL | | | | | | | | | | |
| | \$ Impact/ 2010/11 Budget | % | FT | PT | \$ of Adjusted FY 2010/11 Budget | % | FY 2011/12 Adopted Budget | CSL Budget Prior to Pension and Internal Service Adjustments (rounded to the 000's) | \$ change | % Chg | Pension Allocations | Internal Service Allocations | CSL with Pension and Internal Service Allocations (rounded to the 000's) | Addl. Efficiency Recorg. Etc. | | | |
| General Fund Prior to Pension and Internal Service Adjustments | \$ | | | | | | | | | | | | | | | | |
| Mayor & Commission | \$ (142,801) | -9% | -2.3 | 0.0 | \$ | -13% | \$ 1,583,448 | 18.6 | - | \$ | 1,620,000 | \$ 36,552 | 2.3% | \$ 16,942 | \$ (4,889) | \$ 1,632,000 | \$ - |
| City Manager | \$ (348,867) | -15% | -3.3 | 0.0 | \$ | -34% | \$ 2,335,776 | 9.7 | - | \$ | 2,387,000 | \$ 51,224 | 2.2% | \$ 33,898 | \$ 29,558 | \$ 2,451,000 | \$ (132,000) |
| Communications | \$ (367,859) | -42% | -4.0 | 0.0 | \$ | -80% | \$ 909,730 | 5.0 | - | \$ | 913,000 | \$ 3,270 | 0.4% | \$ 10,244 | \$ (27,167) | \$ 896,000 | \$ - |
| OBPI | \$ (298,449) | -16% | -3.0 | 0.0 | \$ | -25% | \$ 1,917,136 | 12.0 | - | \$ | 1,951,000 | \$ 33,864 | 1.8% | \$ 30,396 | \$ 27,386 | \$ 2,009,000 | \$ - |
| Finance | \$ (588,321) | -14% | -10.0 | 0.0 | \$ | -31% | \$ 4,275,284 | 32.5 | - | \$ | 4,255,000 | \$ (20,284) | -0.5% | \$ 47,698 | \$ 133,085 | \$ 4,436,000 | \$ - |
| Procurement | \$ (127,405) | -13% | -1.0 | 0.0 | \$ | -11% | \$ 962,664 | 8.0 | 1.0 | \$ | 1,022,000 | \$ 59,336 | 6.2% | \$ 45,137 | \$ (631) | \$ 1,067,000 | \$ - |
| Human Resources/Labor Relations | \$ (429,538) | -25% | -5.5 | 1.0 | \$ | -29% | \$ 1,772,358 | 21.0 | 1.0 | \$ | 1,798,000 | \$ 25,642 | 1.4% | \$ 18,922 | \$ 16,228 | \$ 1,833,000 | \$ - |
| City Clerk | \$ (79,899) | -5% | -1.4 | 0.0 | \$ | -15% | \$ 1,560,178 | 9.6 | - | \$ | 1,528,000 | \$ (32,178) | -2.1% | \$ 15,949 | \$ 20,589 | \$ 1,565,000 | \$ (67,000) |
| City Attorney | \$ (475,555) | -12% | -3.3 | -1.0 | \$ | -23% | \$ 4,159,498 | 18.7 | - | \$ | 4,204,000 | \$ 44,502 | 1.1% | \$ 85,506 | \$ 43,841 | \$ 4,333,000 | \$ - |
| Real Estate, Housing & Community Dev (incl. Community Services) | \$ (281,910) | -14% | -4.0 | 0.0 | \$ | -40% | \$ 2,171,769 | 17.1 | - | \$ | 2,374,000 | \$ 202,231 | 9.3% | \$ 86,163 | \$ (32,918) | \$ 2,427,000 | \$ - |
| Building | \$ (601,165) | -6% | -8.0 | 0.0 | \$ | -11% | \$ 9,975,047 | 73.0 | - | \$ | 10,065,000 | \$ 89,953 | 0.9% | \$ 145,696 | \$ 87,406 | \$ 10,299,000 | \$ - |
| Planning | \$ (310,351) | -10% | -4.0 | 0.0 | \$ | -16% | \$ 3,187,333 | 25.0 | - | \$ | 3,366,000 | \$ 178,667 | 5.6% | \$ 55,537 | \$ 9,520 | \$ 3,432,000 | \$ - |
| TCD | \$ (550,900) | -21% | -2.0 | 0.0 | \$ | -15% | \$ 2,426,925 | 5.5 | - | \$ | 2,511,000 | \$ 84,075 | 3.5% | \$ (21,463) | \$ (35,645) | \$ 2,454,000 | \$ - |
| Code Compliance | \$ (843,827) | -20% | -13.0 | 3.0 | \$ | -21% | \$ 4,355,491 | 37.0 | 2.0 | \$ | 4,454,000 | \$ 98,509 | 2.3% | \$ 93,698 | \$ 87,877 | \$ 4,635,000 | \$ - |
| Parks & Recreation (including Golf courses) | \$ (2,900,743) | -10% | -27.0 | -26.0 | \$ | -18% | \$ 28,092,835 | 173.0 | 134.0 | \$ | 27,856,000 | \$ (236,835) | -0.8% | \$ 296,327 | \$ 606,281 | \$ 28,759,000 | \$ (64,000) |
| Public Works | \$ (1,446,535) | -23% | -17.5 | 0.0 | \$ | -42% | \$ 6,378,093 | 41.4 | - | \$ | 6,373,000 | \$ (5,093) | -0.1% | \$ 94,176 | \$ 152,431 | \$ 6,620,000 | \$ (71,000) |
| CIP | \$ (63,863) | -1% | 1.0 | 0.0 | \$ | 3% | \$ 4,744,094 | 38.0 | - | \$ | 4,699,000 | \$ (45,094) | -1.0% | \$ 112,330 | \$ 47,288 | \$ 4,858,000 | \$ - |
| Police | \$ (5,266,901) | -6% | -62.0 | 1.0 | \$ | -12% | \$ 91,992,641 | 508.0 | 14.0 | \$ | 93,088,000 | \$ 1,095,459 | 1.2% | \$ 832,456 | \$ 719,287 | \$ 94,640,000 | \$ (136,000) |
| Fire | \$ (2,368,194) | -4% | -7.0 | 0.0 | \$ | -2% | \$ 58,942,291 | 303.0 | 48.0 | \$ | 59,866,000 | \$ 923,609 | 1.6% | \$ 1,923,689 | \$ 849,682 | \$ 62,640,000 | \$ - |
| Citywide | \$ (1,689,544) | -15% | 0.0 | 0.0 | \$ | 0% | \$ 10,041,012 | - | - | \$ | 9,637,000 | \$ (404,012) | -4.0% | \$ | \$ 457,491 | \$ 10,092,000 | \$ (152,000) |
| Subtotal | \$ (19,182,627) | -8% | -177.4 | -22.0 | \$ | -13% | \$ 241,783,603 | 1356.0 | 200.0 | \$ | 243,967,000 | \$ 2,183,397 | 0.9% | \$ 3,923,301 | \$ 3,186,700 | \$ 251,078,000 | \$ (612,000) |
| General Fund | \$ | | | | \$ | | | | | \$ | | | | | | | |
| Transfers | \$ | | | | \$ | | | | | \$ | | | | | | | |
| Capital Reserve | \$ (2,500,000) | | | | \$ | | | | | \$ | - | | | | | \$ 601,000 | \$ (320,000) |
| Pay-As-You-Go Capital | \$ (7,500,000) | | | | \$ | | | | | \$ | | | | | | \$ | |
| Info & Comm. Tech Fund | \$ (714,115) | | | | \$ | | 600,885 | | | \$ | 601,000 | | 0.0% | | | \$ 219,000 | \$ 11,5% |
| Capital Investment Upkeep Act | \$ (1,618,000) | | | | \$ | | 196,500 | | | \$ | 219,000 | | | | | \$ | |
| Renewal and Replacement Fund | \$ (1,056,529) | | | | \$ | | 1,755,752 | | | \$ | 1,859,000 | | 5.9% | | | \$ 1,859,000 | |
| Homeowners Dividend | \$ (4,900,000) | | | | \$ | | | | | \$ | | | | | | | |
| Transfer to Risk Fund | \$ (1,000,000) | | | | \$ | | | | | \$ | | | | | | | |
| Transfer to 11% Reserve | \$ (3,338,419) | | | | \$ | | | | | \$ | | | | | | | |
| PRELIMINARY PENSION INCREASE EST. | | | | | | | | | | | | | | | | | |
| Fire & Police | | | | | | | | | | | \$ 3,359,000 | | | \$ 3,359,000 | | | |
| MBERP | | | | | | | | | | | \$ 2,775,000 | | | \$ 2,775,000 | | | |
| FY 2011/12 Credit (\$1.7M FRP, \$0.5M MBERP) | | | | | | | | | | | \$ (2,210,000) | | | \$ (2,210,000) | | | |
| INTERNAL SERVICE FUNDS INCREASE | | | | | | | | | | | \$ 3,187,000 | | | \$ 3,187,000 | | | |
| Total General Fund | \$ (41,809,690) | -18% | -177.4 | -22.0 | \$ | -13% | \$ 244,336,740 | 1356.0 | 200.0 | \$ | 253,757,000 | \$ 9,420,260 | 3.9% | \$ 3,923,301 | \$ 3,186,700 | \$ 253,757,000 | \$ (932,000) |

* Neighborhood Services Department was split into various functions and significantly reduced in FY 2007/08 - Chart reflects reductions as part of Code Compliance
 ** FY 2010/11 Budget included reductions for contracting out/converting positions to part-time, resulting in \$221,901 in department Plan B savings offset by increased contingency.
 These were not implemented and the FY 2010/11 Department budget have been adjusted to reflect the impact.